

1 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
2 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
3 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
4 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
5 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
6 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding
7 section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and
8 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L.
9 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.
10 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910
11 of P.L. 108-357, except that section 1366 (f) (relating to pass-through of items to
12 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
13 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
14 at the same time as for federal purposes. Amendments to the federal Internal
15 Revenue Code enacted after December 31, 1997, do not apply to this paragraph with
16 respect to taxable years beginning after December 31, 1997, and before
17 January 1, 1999, except that changes to the Internal Revenue Code made by P.L.
18 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,
19 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
20 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
21 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.
22 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.
23 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,
24 and changes that indirectly affect the provisions applicable to this subchapter made
25 by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,

1 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
2 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
3 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.
4 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.
5 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,
6 apply for Wisconsin purposes at the same time as for federal purposes.

7 ***-0302/4.49*** SECTION 1391. 71.34 (1g) (n) of the statutes is amended to read:

8 71.34 (1g) (n) "Internal Revenue Code" for tax-option corporations, for taxable
9 years that begin after December 31, 1998, and before January 1, 2000, means the
10 federal Internal Revenue Code as amended to December 31, 1998, excluding sections
11 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
12 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d)
13 of P.L. 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
14 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding
15 section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and
16 406 of P.L. 107-147, P.L. 107-181, and P.L. 107-276, P.L. 108-121, excluding section
17 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a)
18 of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909,
19 and 910 of P.L. 108-357, and as indirectly affected in the provisions applicable to this
20 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2)
21 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008
22 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
23 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
24 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
25 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.

1 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
2 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
3 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.
4 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–16, excluding
5 section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and
6 406 of P.L. 107–147, P.L. 107–181, and P.L. 107–276, P.L. 108–121, excluding section
7 109 of P.L. 108–121, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a)
8 of P.L. 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909,
9 and 910 of P.L. 108–357, except that section 1366 (f) (relating to pass-through of
10 items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes
11 under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin
12 purposes at the same time as for federal purposes. Amendments to the federal
13 Internal Revenue Code enacted after December 31, 1998, do not apply to this
14 paragraph with respect to taxable years beginning after December 31, 1998, and
15 before January 1, 2000, except that changes to the Internal Revenue Code made by
16 P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and
17 165 of P.L. 106–554, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134,
18 P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L. 107–181, and P.L.
19 107–276, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L. 108–311,
20 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L. 108–357,
21 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and changes
22 that indirectly affect the provisions applicable to this subchapter made by P.L.
23 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of
24 P.L. 106–554, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L.
25 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L. 107–181, and P.L.

107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357,
excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for
Wisconsin purposes at the same time as for federal purposes.

***-0302/4.50* SECTION 1392.** 71.34 (1g) (o) of the statutes is amended to read:

71.34 (1g) (o) "Internal Revenue Code" for tax-option corporations, for taxable
years that begin after December 31, 1999, and before January 1, 2003, means the
federal Internal Revenue Code as amended to December 31, 1999, excluding sections
103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d)
of P.L. 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections
162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
107-16, P.L. 107.22, P.L. 107.116, P.L. 107-134, P.L. 107-147, excluding sections 101
and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358,
P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections
306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections
101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and as indirectly affected in
the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L.
100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823
(c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections

1 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
2 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
3 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
4 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
5 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of
6 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L.
7 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
8 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,
9 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
10 244, 336, 337, 909, and 910 of P.L. 108-357, except that section 1366 (f) (relating to
11 pass-through of items to shareholders) is modified by substituting the tax under s.
12 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies
13 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
14 federal Internal Revenue Code enacted after December 31, 1999, do not apply to this
15 paragraph with respect to taxable years beginning after December 31, 1999, and
16 before January 1, 2003, except that changes to the Internal Revenue Code made by
17 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.
18 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,
19 P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L.
20 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding
21 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
22 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403
23 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909,
24 and 910 of P.L. 108-357, and changes that indirectly affect the provisions applicable
25 to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and

1 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,
2 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and
3 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L.
4 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
5 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,
6 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
7 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes at the same
8 time as for federal purposes.

9 *-0302/4.51* SECTION 1393. 71.34 (1g) (p) of the statutes is amended to read:

10 71.34 (1g) (p) "Internal Revenue Code" for tax-option corporations, for taxable
11 years that begin after December 31, 2002, and before January 1, 2004, means the
12 federal Internal Revenue Code as amended to December 31, 2002, excluding sections
13 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
14 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
15 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
16 431 of P.L. 107-16, and section 101 of P.L. 107-147, and as amended by P.L. 108-27,
17 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
18 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
19 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403
20 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909,
21 and 910 of P.L. 108-357, and as indirectly affected in the provisions applicable to this
22 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2)
23 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008
24 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
25 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.

1 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
2 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
3 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
4 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
5 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.
6 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16,
7 excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L.
8 107–147, excluding section 101 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L.
9 107–276, and P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L.
10 108–27, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L. 108–173, excluding
11 section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding
12 sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L. 108–357, excluding
13 sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, except that section
14 1366 (f) (relating to pass-through of items to shareholders) is modified by
15 substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The
16 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
17 purposes. Amendments to the federal Internal Revenue Code enacted after
18 December 31, 2002, do not apply to this paragraph with respect to taxable years
19 beginning after December 31, 2002, and before January 1, 2004, except that changes
20 to the Internal Revenue Code made by P.L. 108–27, excluding sections 106, 201, and
21 202 of P.L. 108–27, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L. 108–173,
22 excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311,
23 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L. 108–357,
24 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and changes
25 that indirectly affect the provisions applicable to this subchapter made by P.L.

108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, excluding
section 109 of P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173,
P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 307, 308, 401, and
403 (a) of P.L. 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337,
909, and 910 of P.L. 108–357, apply for Wisconsin purposes at the same time as for
federal purposes.

-0302/4.52 SECTION 1394. 71.34 (1g) (q) of the statutes is created to read:

71.34 (1g) (q) “Internal Revenue Code” for tax-option corporations, for taxable
years that begin after December 31, 2003, and before January 1, 2005, means the
federal Internal Revenue Code as amended to December 31, 2003, excluding sections
103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and
13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
104–188, P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section
431 of P.L. 107–16, section 101 of P.L. 107–147, sections 106, 201, and 202 of P.L.
108–27, section 109 of P.L. 108–121, and section 1201 of P.L. 108–173, and as
amended by P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 307,
308, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 201, 244,
336, 337, 909, and 910 of P.L. 108–357, and P.L. 108–476, and as indirectly affected
in the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L.
100–647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823
(c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L.
101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections
103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.
103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections

1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding section 101 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and P.L. 108–476, except that section 1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2003, do not apply to this paragraph with respect to taxable years beginning after December 31, 2003, and before January 1, 2005, except that changes to the Internal Revenue Code made by P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and P.L. 108–476, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and P.L. 108–476, apply for Wisconsin purposes at the same time as for federal purposes.

***-0302/4.53* SECTION 1395.** 71.34 (1g) (r) of the statutes is created to read:

71.34 (1g) (r) “Internal Revenue Code” for tax-option corporations, for taxable years that begin after December 31, 2004, means the federal Internal Revenue Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section 101 of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section 101 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,

1 excluding sections 306, 308, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding
2 sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and P.L. 108–476,
3 except that section 1366 (f) (relating to pass-through of items to shareholders) is
4 modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and
5 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time
6 as for federal purposes. Amendments to the federal Internal Revenue Code enacted
7 after December 31, 2004, do not apply to this paragraph with respect to taxable years
8 beginning after December 31, 2004.

9 *–0302/4.54* **SECTION 1396.** 71.42 (2) (i) of the statutes is repealed.

10 *–0302/4.55* **SECTION 1397.** 71.42 (2) (j) of the statutes is repealed.

11 *–0302/4.56* **SECTION 1398.** 71.42 (2) (k) of the statutes is amended to read:

12 71.42 (2) (k) For taxable years that begin after December 31, 1996, and before
13 January 1, 1998, “Internal Revenue Code” means the federal Internal Revenue Code
14 as amended to December 31, 1996, excluding sections 103, 104, and 110 of P.L.
15 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66
16 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as
17 amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
18 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–16, excluding
19 section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and
20 406 of P.L. 107–147, and P.L. 107–181, P.L. 108–121, excluding section 109 of P.L.
21 108–121, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.
22 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910
23 of P.L. 108–357, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647,
24 P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
25 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.

103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, except that “Internal Revenue Code” does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1996, do not apply to this paragraph with respect to taxable years beginning after December 31, 1996, and before January 1, 1998, except that changes to the Internal Revenue Code made by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L.

1 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.
2 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.
3 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,
4 apply for Wisconsin purposes at the same time as for federal purposes.

5 ***-0302/4.57*** SECTION 1399. 71.42 (2) (L) of the statutes is amended to read:

6 71.42 (2) (L) For taxable years that begin after December 31, 1997, and before
7 January 1, 1999, "Internal Revenue Code" means the federal Internal Revenue Code
8 as amended to December 31, 1997, excluding sections 103, 104, and 110 of P.L.
9 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
10 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
11 amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170,
12 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding
13 section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and
14 406 of P.L. 107-147, and P.L. 107-181, P.L. 108-121, excluding section 109 of P.L.
15 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.
16 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910
17 of P.L. 108-357, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647,
18 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
19 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
20 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
21 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
22 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
23 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
24 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of
25 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.

107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L.
108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,
307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,
201, 244, 336, 337, 909, and 910 of P.L. 108-357, except that "Internal Revenue Code"
does not include section 847 of the federal Internal Revenue Code. The Internal
Revenue Code applies for Wisconsin purposes at the same time as for federal
purposes. Amendments to the federal Internal Revenue Code enacted after
December 31, 1997, do not apply to this paragraph with respect to taxable years
beginning after December 31, 1997, and before January 1, 1999, except that
changes to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206, P.L.
105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of
P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L.
108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,
307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,
201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes that indirectly affect
the provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L.
105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of
P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, P.L.
108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,
307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,
201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes at the
same time as for federal purposes.

-0302/4.58 SECTION 1400. 71.42 (2) (m) of the statutes is amended to read:

1 71.42 (2) (m) For taxable years that begin after December 31, 1998, and before
2 January 1, 2000, "Internal Revenue Code" means the federal Internal Revenue Code
3 as amended to December 31, 1998, excluding sections 103, 104, and 110 of P.L.
4 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
5 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
6 amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding
7 sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L.
8 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147,
9 P.L. 107-181, and P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121,
10 P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and
11 P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L.
12 108-357, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
13 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
14 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
15 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
16 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
17 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
18 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
19 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
20 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
21 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181,
22 and P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
23 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357,
24 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, except that
25 "Internal Revenue Code" does not include section 847 of the federal Internal Revenue

Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1998, do not apply to this paragraph with respect to taxable years beginning after December 31, 1998, and before January 1, 2000, except that changes to the Internal Revenue Code made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes at the same time as for federal purposes.

***-0302/4.59* SECTION 1401.** 71.42 (2) (n) of the statutes is amended to read:

71.42 (2) (n) For taxable years that begin after December 31, 1999, and before January 1, 2003, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as

1 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
2 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,
3 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
4 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27,
5 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
6 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
7 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244,
8 336, 337, 909, and 910 of P.L. 108-357, and as indirectly affected by P.L. 99-514, P.L.
9 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
10 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
11 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
12 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
13 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
14 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
15 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
16 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
17 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
18 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210,
19 P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202
20 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L.
21 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.
22 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357,
23 except that "Internal Revenue Code" does not include section 847 of the federal
24 Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes
25 at the same time as for federal purposes. Amendments to the federal Internal

Revenue Code enacted after December 31, 1999, do not apply to this paragraph with respect to taxable years beginning after December 31, 1999, and before January 1, 2003, except that changes to the Internal Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, apply for Wisconsin purposes at the same time as for federal purposes.

***-0302/4.60* SECTION 1402.** 71.42 (2) (o) of the statutes is amended to read:

71.42 (2) (o) For taxable years that begin after December 31, 2002, and before January 1, 2004, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,

1 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 106–519,
2 sections 162 and 165 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, and
3 section 101 of P.L. 107–147, and as amended by P.L. 108–27, excluding sections 106,
4 201, and 202 of P.L. 108–27, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L.
5 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L.
6 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, and P.L.
7 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357,
8 and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73,
9 P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding
10 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,
11 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
12 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding
13 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191,
14 P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277,
15 P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and
16 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16,
17 P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding section 101 of P.L.
18 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358, P.L. 108–27,
19 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, excluding section
20 109 of P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L.
21 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403
22 (a) of P.L. 108–311, and P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909,
23 and 910 of P.L. 108–357, except that “Internal Revenue Code” does not include
24 section 847 of the federal Internal Revenue Code. The Internal Revenue Code
25 applies for Wisconsin purposes at the same time as for federal purposes.

1 Amendments to the federal Internal Revenue Code enacted after December 31, 2002,
2 do not apply to this paragraph with respect to taxable years beginning after
3 December 31, 2002, and before January 1, 2004, except that changes to the Internal
4 Revenue Code made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
5 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding
6 section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding
7 sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding
8 sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108-357, and changes that
9 indirectly affect the provisions applicable to this subchapter made by P.L. 108-27,
10 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
11 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
12 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403
13 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 909,
14 and 910 of P.L. 108-357, apply for Wisconsin purposes at the same time as for federal
15 purposes.

16 *–0302/4.61* SECTION 1403. 71.42 (2) (p) of the statutes is created to read:

17 71.42 (2) (p) For taxable years that begin after December 31, 2003, and before
18 January 1, 2005, “Internal Revenue Code” means the federal Internal Revenue Code
19 as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.
20 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
21 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
22 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section
23 101 of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 109 of P.L.
24 108-121, and section 1201 of P.L. 108-173, and as amended by P.L. 108-203, P.L.
25 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.

1 108–311, P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of
2 P.L. 108–357, and P.L. 108–476, and as indirectly affected by P.L. 99–514, P.L.
3 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
4 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
5 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
6 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
7 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
8 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
9 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.
10 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16,
11 excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L.
12 107–147, excluding section 101 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L.
13 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L.
14 108–27, P.L. 108–121, excluding section 109 of P.L. 108–121, P.L. 108–173, excluding
15 section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding
16 sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding
17 sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and P.L. 108–476,
18 except that “Internal Revenue Code” does not include section 847 of the federal
19 Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes
20 at the same time as for federal purposes. Amendments to the federal Internal
21 Revenue Code enacted after December 31, 2003, do not apply to this paragraph with
22 respect to taxable years beginning after December 31, 2003, and before January 1,
23 2005, except that changes to the Internal Revenue Code made by P.L. 108–203, P.L.
24 108–218, P.L. 108–311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.
25 108–311, P.L. 108–357, excluding sections 101, 201, 244, 336, 337, 909, and 910 of

1 P.L. 108–357, and P.L. 108–476, and changes that indirectly affect the provisions
2 applicable to this subchapter made by P.L. 108–203, P.L. 108–218, P.L. 108–311,
3 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108–311, P.L. 108–357,
4 excluding sections 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and P.L.
5 108–476, apply for Wisconsin purposes at the same time as for federal purposes.

6 *–0302/4.62* SECTION 1404. 71.42 (2) (q) of the statutes is created to read:

7 71.42 (2) (q) For taxable years that begin after December 31, 2004, “Internal
8 Revenue Code” means the federal Internal Revenue Code as amended to
9 December 31, 2004, excluding sections 103, 104, and 110 of P.L. 102–227, sections
10 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),
11 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L.
12 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section 431 of P.L.
13 107–16, section 101 of P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section
14 1201 of P.L. 108–173, sections 306, 308, 401, and 403 (a) of P.L. 108–311, and sections
15 101, 201, 244, 336, 337, 909, and 910 of P.L. 108–357, and as indirectly affected by
16 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,
17 P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
18 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
19 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
20 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
21 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
22 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.
23 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15,
24 P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L.
25 107–134, P.L. 107–147, excluding section 101 of P.L. 107–147, P.L. 107–181, P.L.

1 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and
2 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L.
3 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 401,
4 and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 201, 244, 336, 337,
5 909, and 910 of P.L. 108–357, and P.L. 108–476, except that “Internal Revenue Code”
6 does not include section 847 of the federal Internal Revenue Code. The Internal
7 Revenue Code applies for Wisconsin purposes at the same time as for federal
8 purposes. Amendments to the federal Internal Revenue Code enacted after
9 December 31, 2004, do not apply to this paragraph with respect to taxable years
10 beginning after December 31, 2004.

11 ***-1656/3.43* SECTION 1405.** 71.42 (3d) of the statutes is amended to read:

12 71.42 (3d) “Member” does not include a member of a limited liability company
13 treated as a corporation under s. 71.22 (1) (1k).

14 ***-1656/3.44* SECTION 1406.** 71.42 (3h) of the statutes is amended to read:

15 71.42 (3h) “Partner” does not include a partner of a publicly traded partnership
16 treated as a corporation under s. 71.22 (1) (1k).

17 ***-0404/4.110* SECTION 1407.** 71.47 (1dd) (a) 1. of the statutes is amended to
18 read:

19 71.47 (1dd) (a) 1. “Day care center benefits” means benefits provided at a day
20 care facility that is licensed under s. ~~48.65 or 48.69~~ 49.98 or 49.99 and that for
21 compensation provides care for at least 6 children or benefits provided at a facility
22 for persons who are physically incapable of caring for themselves.

23 ***-0402/5.7* SECTION 1408.** 71.47 (1di) (b) 1. of the statutes is repealed.

24 ***-0402/7.10*SECTION 1409.** 71.47 (1dL) (c) 1. of the statutes is repealed.

1 *~~0402/8~~*SECTION 1410. 71.47 (1dL) (c) 2. of the statutes is renumbered 71.47
2 (1dL) (c).

3 *~~0402/8~~*SECTION 1411. 71.47 (1dL) (d) of the statutes is amended to read:

4 71.47 (1dL) (d) Except as provided in par. (c) 2., the carry-over provisions of
5 sub. (4) (e) and (f) as they relate to the credit under that subsection relate to the credit
6 under this subsection and apply as if the development zone continued to exist.

7 *~~0402/5.8~~* SECTION 1412. 71.47 (1dm) (hm) of the statutes is amended to
8 read:

9 71.47 (1dm) (hm) ~~Credits claimed~~ A claimant may claim the credit under this
10 subsection, including any credits carried over, ~~may be offset only~~ against the amount
11 of the tax otherwise due under this subchapter ~~attributable to income from the~~
12 ~~business operations of the claimant in the development zone; except that a claimant~~
13 ~~in a development zone under s. 560.795 (1) (e) may offset credits, including any~~
14 ~~credits carried over, against the amount of the tax otherwise due under this~~
15 ~~subchapter attributable to all of the claimant's income; and against the tax~~
16 ~~attributable to income from directly related business operations of the claimant.~~

17 *~~0403/2.3~~*SECTION 1413. 71.47 (1dx) (a) 5. of the statutes is amended to read:

18 71.47 (1dx) (a) 5. "Member of a targeted group" means a person who resides
19 ~~in an empowerment zone, or an enterprise community, that the U.S. government~~
20 ~~designates~~ area designated by the federal government as an economic revitalization
21 area, a person who is employed in an unsubsidized job but meets the eligibility
22 requirements under s. 49.145 (2) and (3) for a Wisconsin works Works employment
23 position, a person who is employed in a trial job, as defined in s. 49.141 (1) (n), a
24 person who is eligible for child care assistance under s. 49.155, a person who is a
25 vocational rehabilitation referral, an economically disadvantaged youth, an

1 economically disadvantaged veteran, a supplemental security income recipient, a
2 general assistance recipient, an economically disadvantaged ex-convict, a qualified
3 summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as
4 defined in 29 USC 2801 (9), or a food stamp recipient, if the person has been certified
5 in the manner under sub. (1dj) (am) 3. by a designated local agency, as defined in sub.
6 (1dj) (am) 2.

7 ***-0402/5.9* SECTION 1414.** 71.47 (1dx) (b) (intro.) of the statutes is amended
8 to read:

9 71.47 (1dx) (b) *Credit.* (intro.) Except ~~or~~ as provided in pars. (be) and (bg) and
10 in s. 73.03 (35), and subject to s. 560.785, for any taxable year for which the person
11 is entitled under s. 560.795 (3) to claim tax benefits or certified under s. 560.765 (3),
12 560.797 (4) or 560.798 (3), any person may claim as a credit against the taxes imposed
13 ~~on the person's income from the person's business activities in a development zone~~
14 otherwise due under this chapter the following amounts:

15 ***-0335/2.11* SECTION 1415.** 71.47 (1dx) (b) 2. of the statutes is amended to
16 read:

17 71.47 (1dx) (b) 2. The amount determined by multiplying the amount
18 determined under s. 560.785 (1) (b) by the number of full-time jobs created in a
19 development zone and filled by a member of a targeted group and by then subtracting
20 the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
21 under s. 49.147 (3) (d) 5. for those jobs.

22 ***-0335/2.12* SECTION 1416.** 71.47 (1dx) (b) 3. of the statutes is amended to
23 read:

24 71.47 (1dx) (b) 3. The amount determined by multiplying the amount
25 determined under s. 560.785 (1) (c) by the number of full-time jobs created in a

development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid under s. 49.147 (3) (d) 5. for those jobs.

***-0335/2.13* SECTION 1417.** 71.47 (1dx) (b) 4. of the statutes is amended to read:

71.47 (1dx) (b) 4. The amount determined by multiplying the amount determined under s. 560.785 (1) (bm) by the number of full-time jobs retained, as provided in the rules under s. 560.785, excluding jobs for which a credit has been claimed under sub. (1dj), in an enterprise development zone under s. 560.797 and for which significant capital investment was made and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid under s. 49.147 (3) (d) 5. for those jobs.

***-0335/2.14* SECTION 1418.** 71.47 (1dx) (b) 5. of the statutes is amended to read:

71.47 (1dx) (b) 5. The amount determined by multiplying the amount determined under s. 560.785 (1) (c) by the number of full-time jobs retained, as provided in the rules under s. 560.785, excluding jobs for which a credit has been claimed under sub. (1dj), in a development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid under s. 49.147 (3) (d) 5. for those jobs.

***-1656/3.45* SECTION 1419.** 71.47 (2m) (a) 1. b. of the statutes is amended to read:

71.47 (2m) (a) 1. b. For partnerships, except publicly traded partnerships treated as corporations under s. 71.22 (1) (1k), or limited liability companies, except

1 limited liability companies treated as corporations under s. 71.22 ~~(1)~~ (1k), “claimant”
2 means each individual partner or member.

3 ***-1245/2.13* SECTION 1420.** 71.47 (3n) (title) of the statutes is amended to
4 read:

5 71.47 (3n) (title) ~~DAIRY~~ LIVESTOCK FARM INVESTMENT CREDIT.

6 ***-1245/2.14* SECTION 1421.** 71.47 (3n) (a) 1m. of the statutes is repealed.

7 ***-1245/2.15* SECTION 1422.** 71.47 (3n) (a) 1n. of the statutes is created to read:

8 71.47 (3n) (a) 1n. “Livestock” means domestic animals used in this state in the
9 production of food, fiber, or other animal products and includes bovine animals,
10 swine, poultry, fish, sheep, and goats. “Livestock” does not include equine animals,
11 deer, ratites, camelidae, or mink.

12 ***-1245/2.16* SECTION 1423.** 71.47 (3n) (a) 1p. of the statutes is repealed.

13 ***-1245/2.17* SECTION 1424.** 71.47 (3n) (a) 2. (intro.) of the statutes is amended
14 to read:

15 71.47 (3n) (a) 2. (intro.) ~~“Dairy~~ “Livestock farm modernization or expansion”
16 means the construction, the improvement, or the acquisition of buildings or facilities,
17 or the acquisition of equipment, for ~~dairy-animal~~ livestock housing, livestock
18 confinement, ~~animal~~ livestock feeding, milk production, or waste management,
19 including the following, if used exclusively related to ~~dairy-animals~~ livestock:

20 ***-1245/2.18* SECTION 1425.** 71.47 (3n) (b) of the statutes is amended to read:

21 71.47 (3n) (b) Subject to the limitations provided in this subsection, for taxable
22 years that begin after December 31, 2003, and before January 1, 2010, a claimant
23 may claim as a credit against the tax imposed under s. 71.43 an amount equal to 10%
24 of the amount the claimant paid in the taxable year for ~~dairy~~ livestock farm

1 modernization or expansion related to the operation of the claimant's dairy livestock
2 farm.

3 ***-1656/3.46* SECTION 1426.** 71.47 (4) (a) of the statutes is amended to read:

4 71.47 (4) (a) *Credit.* Any corporation may credit against taxes otherwise due
5 under this chapter an amount equal to 5% of the amount obtained by subtracting
6 from the corporation's qualified research expenses, as defined in section 41 of the
7 internal revenue code, except that "qualified research expenses" includes only
8 expenses incurred by the claimant, incurred for research conducted in this state for
9 the taxable year, except that a taxpayer may elect the alternative computation under
10 section 41 (c) (4) of the Internal Revenue Code and that election applies until the
11 department permits its revocation and except that "qualified research expenses"
12 does not include compensation used in computing the credit under subs. (1dj) and
13 (1dx), the corporation's base amount, as defined in section 41 (c) of the internal
14 revenue code, except that gross receipts used in calculating the base amount means
15 gross receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2. and
16 (d), (db), (dd), (df), (dg), (dh), and (dm). Section 41 (h) of the internal revenue code
17 does not apply to the credit under this paragraph.

18 ***-1656/3.47* SECTION 1427.** 71.47 (4) (am) of the statutes is amended to read:

19 71.47 (4) (am) *Development zone additional research credit.* In addition to the
20 credit under par. (a), any corporation may credit against taxes otherwise due under
21 this chapter an amount equal to 5% of the amount obtained by subtracting from the
22 corporation's qualified research expenses, as defined in section 41 of the internal
23 revenue code, except that "qualified research expenses" include only expenses
24 incurred by the claimant in a development zone under subch. VI of ch. 560, except
25 that a taxpayer may elect the alternative computation under section 41 (c) (4) of the

1 Internal Revenue Code and that election applies until the department permits its
2 revocation and except that “qualified research expenses” do not include
3 compensation used in computing the credit under sub. (1dj) nor research expenses
4 incurred before the claimant is certified for tax benefits under s. 560.765 (3), the
5 corporation’s base amount, as defined in section 41 (c) of the internal revenue code,
6 in a development zone, except that gross receipts used in calculating the base amount
7 means gross receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and
8 2. and ~~(d), (db), (dd), (df), (dg), (dh), and (dm)~~ and research expenses used in
9 calculating the base amount include research expenses incurred before the claimant
10 is certified for tax benefits under s. 560.765 (3), in a development zone, if the claimant
11 submits with the claimant’s return a copy of the claimant’s certification for tax
12 benefits under s. 560.765 (3) and a statement from the department of commerce
13 verifying the claimant’s qualified research expenses for research conducted
14 exclusively in a development zone. The rules under s. 73.03 (35) apply to the credit
15 under this paragraph. The rules under sub. (1di) (f) and (g) as they apply to the credit
16 under that subsection apply to claims under this paragraph. Section 41 (h) of the
17 internal revenue code does not apply to the credit under this paragraph. No credit
18 may be claimed under this paragraph for taxable years that begin on January 1,
19 1998, or thereafter. Credits under this paragraph for taxable years that begin before
20 January 1, 1998, may be carried forward to taxable years that begin on January 1,
21 1998, or thereafter.

22 *–1656/3.48* SECTION 1428. 71.47 (4) (i) of the statutes is amended to read:

23 71.47 (4) (i) *Nonclaimants.* The credits under this subsection may not be
24 claimed by a partnership, except a publicly traded partnership treated as a
25 corporation under s. 71.22 (1) (1k), limited liability company, except a limited

1 liability company treated as a corporation under s. 71.22 ~~(1)~~ (1k), or tax-option
2 corporation or by partners, including partners of a publicly traded partnership,
3 members of a limited liability company or shareholders of a tax-option corporation.

4 ***-1656/3.49* SECTION 1429.** 71.58 (1) (c) of the statutes is amended to read:

5 71.58 (1) (c) For partnerships except publicly traded partnerships treated as
6 corporations under s. 71.22 ~~(1)~~ (1k), “claimant” means each individual partner.

7 ***-1656/3.50* SECTION 1430.** 71.58 (1) (cm) of the statutes is amended to read:

8 71.58 (1) (cm) For limited liability companies, except limited liability
9 companies treated as corporations under s. 71.22 ~~(1)~~ (1k), “claimant” means each
10 individual member.

11 ***-0306/2.1* SECTION 1431.** 71.775 of the statutes is created to read:

12 **71.775 Withholding from nonresident members of pass-through**
13 **entities. (1) DEFINITIONS.** In this section:

14 (a) “Nonresident” includes an individual who is not domiciled in this state; a
15 partnership, limited liability company, or corporation whose commercial domicile is
16 outside the state; and an estate or a trust that is a nonresident under s. 71.14 (1) to
17 (3m).

18 (b) “Pass-through entity” means a partnership, a limited liability company, a
19 tax-option corporation, an estate, or a trust that is treated as a pass-through entity
20 for federal income tax purposes.

21 **(2) WITHHOLDING TAX IMPOSED.** (a) For the privilege of doing business in this
22 state or deriving income from property located in this state, a pass-through entity
23 that has Wisconsin income for the taxable year that is allocable to a nonresident
24 partner, member, shareholder, or beneficiary shall pay a withholding tax. The
25 amount of the tax imposed under this subsection to be withheld from the income

1 distributable to each nonresident partner, member, shareholder, or beneficiary is
2 equal to the nonresident partner's, member's, shareholder's, or beneficiary's share
3 of income attributable to this state, multiplied by the following:

4 1. For an individual, an estate, or a trust that is a pass-through entity, the
5 highest tax rate for a single individual for the taxable year under s. 71.06.

6 2. For a partnership, a limited liability company, or a tax-option corporation
7 that is a pass-through entity, the highest tax rate for the taxable year under s. 71.27.

8 (b) A pass-through entity that is also a member of another pass-through entity
9 is subject to withholding under this subsection and shall pay the tax based on the
10 share of income that is distributable to each of the entity's nonresident partners,
11 members, shareholders, or beneficiaries.

12 (3) EXEMPTIONS. (a) A nonresident partner's, member's, shareholder's, or
13 beneficiary's share of income from the pass-through entity that is attributable to this
14 state shall not be included in determining the withholding under sub. (2) if any of the
15 following applies:

16 1. The partner, member, shareholder, or beneficiary is exempt from taxation
17 under this chapter. For purposes of this subdivision, the pass-through entity may
18 rely on a written statement from the partner, member, shareholder, or beneficiary
19 claiming to be exempt from taxation under this chapter, if the pass-through entity
20 attaches a copy of the statement to its return for the taxable year and if the statement
21 specifies the name, address, federal employer identification number, and reason for
22 claiming an exemption for each partner, member, shareholder, or beneficiary
23 claiming to be exempt from taxation under this chapter.

1 2. The partner, member, shareholder, or beneficiary has no Wisconsin income
2 other than his or her share of income from the pass-through entity that is
3 attributable to this state and his or her share of such income is less than \$1,000.

4 (b) A pass-through entity that is a joint venture is not subject to the
5 withholding under sub. (2), if the pass-through entity has elected not to be treated
6 as a partnership under section 761 of the Internal Revenue Code.

7 (4) ADMINISTRATION. (a) Each pass-through entity that is subject to the
8 withholding under sub. (2) shall pay the amount of the tax withheld to the
9 department no later than:

10 1. For tax-option corporations, the 15th day of the 3rd month following the
11 close of the taxable year.

12 2. For partnerships, limited liability companies, estates, and trusts, the 15th
13 day of the 4th month following the close of the taxable year.

14 (b) 1. If the pass-through entity has an extension of time to file its return, the
15 tax withheld under sub. (2) is due on the unextended due date of the entity's return
16 as provided under s. 71.13 (1), 71.20 (1), or 71.24 (1).

17 2. A pass-through entity that pays the tax withheld under sub. (2) as provided
18 under subd. 1. is not subject to an underpayment of estimated tax under s. 71.09 or
19 71.29, if 90 percent of the tax that is due for the current taxable year is paid by the
20 unextended due date or if 100 percent of the tax that is due for the taxable year
21 immediately preceding the current taxable year is paid by the unextended due date
22 and the taxable year immediately preceding the current taxable year was a
23 12-month period. Interest at the rate 12 percent shall be imposed on the unpaid
24 amount of the tax withheld under sub. (2) during any extension period and interest
25 at the rate of 18 percent shall be imposed on the unpaid amount of the tax withheld

1 under sub. (2) for the period beginning with the extended due date and ending with
2 the date that the unpaid amount is paid in full.

3 (c) On or before the due date, including extensions, of the entity's return, a
4 pass-through entity that withholds tax under sub. (2) shall annually notify each of
5 its nonresident partners, members, shareholders, or beneficiaries of the amount of
6 the tax withheld under sub. (2) that the pass-through entity paid on the nonresident
7 partner's, member's, shareholder's, or beneficiary's behalf. The pass-through entity
8 shall provide a copy of the notice to the department with the return that it files for
9 the taxable year.

10 (d) A nonresident partner, member, shareholder, or beneficiary of a
11 pass-through entity may claim a credit, as prescribed by the department, on his or
12 her Wisconsin income or franchise tax return for the amount withheld under sub. (2)
13 on his or her behalf. For purposes of this paragraph, the amount withheld under sub.
14 (2) is considered to be paid on the last day of the pass-through entity's taxable year
15 for which the tax is paid.

16 (e) Any tax withheld under this section shall be held in trust for this state, and
17 a pass-through entity subject to withholding under this section shall be liable to the
18 department for the payment of the tax withheld. No partner, member, shareholder,
19 or beneficiary of a pass-through entity shall have any right of action against the
20 pass-through entity with respect to any amount withheld and paid in compliance
21 with this section.

22 (f) If a pass-through entity subject to withholding under this section fails to
23 withhold tax as required by this section, the pass-through entity shall be liable for
24 any tax, interest, and penalties. If a nonresident partner, member, shareholder, or
25 beneficiary of the pass-through entity files a return and pays the tax due, the

1 pass-through entity shall not be liable for the tax, but shall be liable for any interest
2 and penalties otherwise applicable for failure to withhold, as provided under ss.
3 71.82 (2) (d) and 71.83.

4 ***-0375/2.1* SECTION 1432.** 71.78 (4) (r) of the statutes is created to read:

5 71.78 (4) (r) The secretary of revenue and employees of that department for the
6 purposes of preparing and maintaining the list of persons with unpaid tax
7 obligations as described in s. 71.91 (8) so that the list of such persons is available for
8 public inspection.

9 ***-0375/2.2* SECTION 1433.** 71.91 (8) of the statutes is created to read:

10 71.91 (8) INTERNET LISTING OF DELINQUENT TAXPAYERS. The department may
11 prepare and maintain a list of all persons who owe delinquent taxes of any type
12 administered by the department, including interest, penalties, fees, and costs, to the
13 department, in excess of \$25,000, which are unpaid for more than 90 days after all
14 appeal rights have expired, and may post the names of persons from this list on the
15 Internet at a site the department creates and maintains for this purpose. If the
16 department places such a posting, the Internet site shall list the names, addresses,
17 type of tax due, and amount of tax due, including interest, penalties, fees, and costs
18 for each person who has one of the delinquent taxpayer accounts. If a listed person
19 is a corporation, the Internet site shall also contain the name and address of each of
20 the corporation's officers, if known. Except as otherwise provided in this subsection,
21 the department shall update the Internet site on a quarterly basis. The department
22 may not post on the Internet the name of any person who has reached an agreement
23 or compromise with the department, or the department of justice, under s. 71.92 and
24 is in compliance with that agreement, regarding the payment of delinquent taxes,
25 or the name of any person who is protected by a stay that is in effect under the federal

1 Bankruptcy Code; and the Internet posting shall be updated each business day, as
2 defined in s. 562.01 (3m), to comply with these prohibitions.

3 ***-0301/1.1* SECTION 1434.** 71.93 (1) (a) 1. of the statutes is amended to read:

4 71.93 (1) (a) 1. An amount owed to a state agency that, if the amount has been
5 reduced to a judgment or if the state agency has provided the debtor reasonable
6 notice and an opportunity to be heard with regards to the amount owed.

7 ***-0265/3.22* SECTION 1435.** 71.93 (1) (a) 3. of the statutes is amended to read:

8 71.93 (1) (a) 3. An amount that the department of health and family services
9 may recover under s. 49.45 (2) (a) 10. ~~or, 49.497, 49.793, or 49.847,~~ if the department
10 of health and family services has certified the amount under s. 49.85.

11 ***-0265/3.23* SECTION 1436.** 71.93 (1) (a) 4. of the statutes is amended to read:

12 71.93 (1) (a) 4. An amount that the department of workforce development may
13 recover under s. 49.161, or 49.195 (3), or 49.793, or may collect under s. 49.147 (6)
14 (cm), if the department of workforce development has certified the amount under s.
15 49.85.

16 ***-0305/3.1* SECTION 1437.** 71.93 (1) (cm) of the statutes is created to read:

17 71.93 (1) (cm) “Disbursement” means any payment to a person who provides
18 goods and services to the state under subch. IV or V of ch. 16 or under ch. 84.

19 ***-0305/3.2* SECTION 1438.** 71.93 (2) of the statutes is amended to read:

20 71.93 (2) CERTIFICATION. A state agency may certify to the department ~~for setoff~~
21 any properly identified debt exceeding \$20 so that the department may set off the
22 amount of the debt against a refund to the debtor or so that the department of
23 administration may reduce a disbursement to the debtor by the amount of the debt.

24 At least 30 days prior to certification each debtor shall be sent a notice by the state
25 agency of its intent to certify the debt to the department for setoff or reduction and

1 of the debtor's right of appeal. At the time of certification, the certifying state agency
2 shall furnish the social security number of individual debtors and the federal
3 employer identification number of other debtors.

4 *–0305/3.3* SECTION 1439. 71.93 (3) of the statutes is renumbered 71.93 (3) (a)
5 and amended to read:

6 71.93 (3) (a) ADMINISTRATION. In administering this section the department
7 shall first check with the state agency certifying the debt to determine whether the
8 debt has been collected by other means. If the debt remains uncollected the
9 department of revenue shall setoff any debt or other amount owed to the department,
10 regardless of the origin of the debt or of the amount, its nature or its date. If after
11 the setoff there remains a refund in excess of \$10, the department shall set off the
12 remaining refund against certified debts of other state agencies. If more than one
13 certified debt exists for any debtor, the refund shall be first set off against the earliest
14 debt certified, except that no child support or spousal support obligation submitted
15 by an agency of another state may be set off until all debts owed to and certified by
16 state agencies of this state have been set off. When all debts have been satisfied, any
17 remaining refund shall be refunded to the debtor by the department. Any legal
18 action contesting a setoff under this paragraph shall be brought against the state
19 agency that certified the debt under sub. (2).

20 *–0305/3.4* SECTION 1440. 71.93 (3) (b) of the statutes is created to read:

21 71.93 (3) (b) The department shall provide the information obtained under sub.
22 (2) to the department of administration. Before reducing any disbursement as
23 provided under this paragraph, the department of administration shall contact the
24 department to verify whether a certified debt that is the basis of the reduction has
25 been collected by other means. If the certified debt remains uncollected, the

1 department of administration shall reduce the disbursement by the amount of the
2 debtor's certified debt under sub. (2), notify the department of such reduction and
3 disbursement, and remit the amount of the reduction to the department in the
4 manner prescribed by the department. If more than one certified debt exists for any
5 debtor, the disbursement shall be reduced first by any debts certified under s. 73.12
6 then by the earliest debt certified. Any legal action contesting a reduction under this
7 paragraph shall be brought against the state agency that certified the debt under
8 sub. (2).

9 ***-0305/3.5* SECTION 1441.** 71.93 (4) of the statutes is amended to read:

10 71.93 (4) SETTLEMENT. Within 30 days after the close of each calendar quarter,
11 the department shall settle with each state agency that has certified a debt. Each
12 settlement shall note the opening balance of debts certified, any additions or
13 deletions, reductions or amounts set off, and the ending balance at the close of the
14 settlement period.

15 ***-0305/3.6* SECTION 1442.** 71.93 (5) of the statutes is amended to read:

16 71.93 (5) STATE AGENCY CHARGED FOR COSTS. At the time of each settlement, each
17 state agency shall be charged for administration expenses, and the amounts charged
18 shall be credited to the department's appropriation under s. 20.566 (1) (h). Annually
19 on or before November 1, the department shall review its costs incurred during the
20 previous fiscal year in administering state agency setoffs and reductions and shall
21 adjust its subsequent charges to each state agency to reflect that experience.

22 ***-0305/3.7* SECTION 1443.** 71.93 (6) of the statutes is amended to read:

23 71.93 (6) WRITTEN AGREEMENT AND AUTHORITY OF DEPARTMENT. Any state agency
24 wishing to certify debts to the department shall enter into a written agreement with
25 the department prior to any certification of debt. Any certification of debts by a state

1 agency or changes to certified debts shall be in a manner and form prescribed by the
2 department. The secretary of revenue shall be the final authority in the resolution
3 of any interagency disputes in regard to certification of debts. If a refund or
4 disbursement is adjusted after a setoff or reduction, the department may readjust
5 any erroneous settlement with a certifying state agency.

6 ***-0305/3.8* SECTION 1444.** 71.93 (7) of the statutes is amended to read:

7 71.93 (7) EXCHANGE OF INFORMATION. Information relative to changes to any
8 debt certified shall be exchanged promptly by each agency ~~and the department setoff.~~
9 Setoff of refunds and reduction of disbursements against debts certified by agencies,
10 and any ~~reports~~ report of the setoff or reduction to ~~certifying~~ state agencies, is not
11 a violation of ss. 71.78, 72.06, 77.61 (5), 78.80 (3), and 139.38 (6).

12 ***-0305/3.9* SECTION 1445.** 71.935 (1) (cm) of the statutes is created to read:

13 71.935 (1) (cm) "Disbursement" means any payment to a person who provides
14 goods and services to the state under subch. IV or V of ch. 16 or under ch. 84.

15 ***-0299/2.2* SECTION 1446.** 71.935 (2) of the statutes is amended to read:

16 71.935 (2) A municipality or county may certify to the department any debt
17 owed to it. Not later than 5 days after certification, the municipality or county shall
18 notify the debtor in writing of its certification of the debt to the department, of the
19 basis of the certification and of the debtor's right to appeal and, in the case of parking
20 citations, of the debtor's right to contest the citation. At the time of certification, the
21 municipality or county shall furnish to the department the name and social security
22 number or operator's license number of each individual debtor and the name and
23 federal employer identification number of each other debtor.

24 ***-0305/3.10* SECTION 1447.** 71.935 (3) of the statutes is renumbered 71.935
25 (3) (a) and amended to read:

1 71.935 (3) (a) If the debt remains uncollected and, in the case of a parking
2 citation, if the debtor has not contested the citation within 20 days after the notice
3 under sub. (2), the department shall set off the debt against any refund that is owed
4 to the debtor after the setoff under s. 71.93. Any legal action contesting a setoff shall
5 be brought against the municipality or county that certified the debt under sub. (2).

6 ***-0305/3.11* SECTION 1448.** 71.935 (3) (b) of the statutes is created to read:

7 71.935 (3) (b) The department shall provide the information obtained under
8 sub. (2) to the department of administration. Before reducing any disbursement as
9 provided under this paragraph, the department of administration shall contact the
10 department to verify whether a certified debt that is the basis of the reduction has
11 been collected by other means and, in the case of a parking citation, whether the
12 debtor has contested the citation within 20 days after the notice under sub. (2). If
13 the certified debt remains uncollected and, in the case of a parking citation, the
14 citation has not been contested within 20 days after the notice under sub. (2), the
15 department of administration shall, after any reduction under s. 71.93, reduce the
16 disbursement by the amount of the debtor's certified debt under sub. (2), notify the
17 department of such reduction and disbursement, and remit the amount of the
18 reduction to the department in the manner prescribed by the department. If more
19 than one debt certified under sub. (2) exists for any debtor, the disbursement shall
20 be reduced first by the earliest debt certified. Any legal action contesting a reduction
21 under this paragraph shall be brought against the municipality or county that
22 certified the debt under sub. (2).

23 ***-0305/3.12* SECTION 1449.** 71.935 (4) of the statutes is amended to read:

24 71.935 (4) Within 30 days after the end of each calendar quarter, the
25 department shall settle with each municipality and county for the amounts ~~that the~~

1 ~~department setoff~~ set off or reduced against certified debts for the municipality or
2 county during that calendar quarter.

3 *~~0305/3.13~~* **SECTION 1450.** 71.935 (5) of the statutes is amended to read:

4 71.935 (5) At the time of each settlement, each municipality and county shall
5 be charged for administration expenses, and the amounts charged shall be credited
6 to the appropriation account under s. 20.566 (1) (h). Annually on or before November
7 1, the department shall review its costs incurred during the previous fiscal year in
8 administering setoffs and reductions under this section and shall adjust its
9 subsequent charges to each municipality and county to reflect that experience.

10 *~~0955/10.5~~* **SECTION 1451.** 73.01 (4) (b) of the statutes is amended to read:

11 73.01 (4) (b) Any matter required to be heard by the commission may be heard
12 by any member of the commission or its a hearing examiner and reported to the
13 commission, and hearings of matters pending before it shall be assigned to members
14 of the commission or its the hearing examiner by the chairperson. Cases other than
15 small claims cases shall be decided by the full commission, except that if one or more
16 members of the commission are unavailable, cases other than small claims cases
17 shall be decided by the member or members assigned by the chairperson prior to the
18 hearing. If the parties have agreed to an oral decision, the member or members
19 conducting the hearing may render an oral decision. Hearings shall be open to the
20 public and all proceedings shall be conducted in accordance with rules of practice and
21 procedure prescribed by the commission. Small claims cases shall be decided by one
22 commissioner assigned by the chairperson prior to the hearing.

23 *~~0955/10.6~~* **SECTION 1452.** 73.01 (4m) (b) of the statutes is amended to read:

24 73.01 (4m) (b) No member of the commission, including the chairperson, or its
25 a hearing examiner may receive any salary unless he or she first executes an

1 affidavit at the end of each salary period stating that he or she has complied with the
2 deadlines in par. (a). The affidavit shall be presented to and filed with every official
3 who certifies, in whole or in part, the salary.

4 ***-0955/10.7* SECTION 1453.** 73.01 (4m) (c) of the statutes is amended to read:

5 73.01 (4m) (c) If a member of the commission, including the chairperson, or its
6 a hearing examiner is unable to comply with the deadline under par. (a), that person
7 shall so certify in the record, and the period is then extended for one additional period
8 not to exceed 90 days.

9 ***-0303/4.5* SECTION 1454.** 73.03 (50) (d) of the statutes is amended to read:

10 73.03 (50) (d) In the case of a sole proprietor, signs the form or, in the case of
11 other persons, has an individual who is authorized to act on behalf of the person sign
12 the form, or, in the case of a single-owner entity that is disregarded as a separate
13 entity under section 7701 of the Internal Revenue Code, the person is the owner. Any
14 person who may register under this subsection may designate an agent, as defined
15 in s. 77.524 (1) (ag), to register with the department under this subsection in the
16 manner prescribed by the department. In this paragraph, “sign” has the meaning
17 given in s. 77.51 (17r).

18 ***-0303/4.6* SECTION 1455.** 73.03 (50b) of the statutes is created to read:

19 73.03 (50b) To waive the fee established under sub. (50) for applying for and
20 renewing the business tax registration certificate, if the person who is applying for
21 or renewing the certificate is not required for purposes of ch. 77 to hold such a
22 certificate.

23 ***-0303/4.7* SECTION 1456.** 73.03 (61) of the statutes is created to read:

24 73.03 (61) To do all of the following related to the Uniform Sales and Use Tax
25 Administration Act:

1 (a) Certify compliance with the agreement, as defined in s. 77.65 (2) (a).

2 (b) Pursuant to the agreement, as defined in s. 77.65 (2) (a), certify certified
3 service providers, as defined in s. 77.51 (1g), and certified automated systems, as
4 defined in s. 77.524 (1) (am).

5 (c) Consistent with the agreement, as defined in s. 77.65 (2) (a), establish
6 performance standards and eligibility criteria for a seller that sells tangible personal
7 property or taxable services in at least 5 states that are signatories to the agreement,
8 as defined in s. 77.65 (2) (a); that has total annual sales revenue of at least
9 \$500,000,000; that has a proprietary system that calculates the amount of tax owed
10 to each taxing jurisdiction in which the seller sells tangible personal property or
11 taxable services; and that has entered into a performance agreement with the states
12 that are signatories to the agreement, as defined in s. 77.65 (2) (a). For purposes of
13 this paragraph, “seller” includes an affiliated group of sellers using the same
14 proprietary system to calculate the amount of tax owed in each taxing jurisdiction
15 in which the sellers sell tangible personal property or taxable services.

16 (d) Issue a tax identification number to a person who claims an exemption
17 under subch. III or V of ch. 77 and who is not required to register with the department
18 for the purposes of subch. III or V of ch. 77 and establish procedures for the
19 registration of such a person.

20 (e) Maintain a database that is accessible to sellers and certified service
21 providers, as defined in s. 77.51 (1g), that indicates whether items defined in
22 accordance with the Uniform Sales and Use Tax Administration Act are taxable or
23 nontaxable.

24 (f) Maintain a database that is accessible to sellers and certified service
25 providers, as defined in s. 77.51 (1g), that indicates tax rates, taxing jurisdiction

1 boundaries, and zip code or address assignments related to the administration of
2 taxes imposed under subchs. III and V of ch. 77.

3 (g) Set forth the information that the seller shall provide to the department for
4 tax exemptions claimed by purchasers and establish the manner in which a seller
5 shall provide such information to the department.

6 (h) Provide monetary allowances, in addition to the retailer's discount provided
7 under s. 77.61 (4) (c), to certified service providers, as defined in s. 77.51 (1g), and
8 sellers that use certified automated systems, as defined in s. 77.524 (1) (am), or
9 proprietary systems, pursuant to the agreement as defined in s. 77.65 (2) (a).

10 ***-0404/4.111* SECTION 1457.** 73.0301 (1) (d) 2. of the statutes is amended to
11 read:

12 73.0301 (1) (d) 2. A license issued by the department of health and family
13 services under s. 48.66 (1) (a) to a child welfare agency, group home, or shelter care
14 facility ~~or day care center~~, as required by s. 48.60, 48.625, 48.65 or 938.22 (7).

15 ***-0404/4.112* SECTION 1458.** 73.0301 (1) (d) 2m. of the statutes is created to
16 read:

17 73.0301 (1) (d) 2m. A license issued by the department of workforce
18 development under s. 49.984 (1) day care center, as required by s. 49.98.

19 ***-0347/2.3* SECTION 1459.** 73.0301 (1) (d) 3. of the statutes is amended to read:

20 73.0301 (1) (d) 3. A license, certificate of approval, provisional license,
21 conditional license, certification, certification card, registration, permit, training
22 permit or approval specified in s. 50.35, 50.49 (6) (a) or (10), 51.038, 51.04, 51.42 (7)
23 (b) 11., 51.421 (3) (a), 51.45 (8), 146.40 (3) or (3m), 146.50 (5) (a) or (b), (6g) (a), (7) or
24 (8) (a) or (f), ~~250.05 (5)~~, 252.23 (2), 252.24 (2), 254.176, 254.20 (3), 255.08 (2) (a) or
25 343.305 (6) (a) or a permit for operation of a campground specified in s. 254.47 (1).

1 *–0300/4.1* SECTION 1460. 73.0301 (2) (b) 1. a. of the statutes is amended to
2 read:

3 73.0301 (2) (b) 1. a. If, after a request is made under par. (a) 1. or 2., the
4 department of revenue certifies that the license holder or applicant for a license or
5 license renewal or continuation is liable for delinquent taxes, revoke the license or
6 deny the application for the license or license renewal or continuation. The
7 department of transportation may suspend licenses described in sub. (1) (d) 7. in lieu
8 of revoking those licenses. A suspension, revocation or denial under this subd. 1. a.
9 is not subject to administrative review or, except as provided in subd. 2. and sub. (5)
10 (am), judicial review. With respect to a license granted by a credentialing board, the
11 department of regulation and licensing shall make a revocation or denial under this
12 subd. 1. a. With respect to a license to practice law, the department of revenue shall
13 not submit a certification under this subd. 1. a. to the supreme court until after the
14 license holder or applicant has exhausted his or her remedies under sub. (5) (a) and
15 (am) or has failed to make use of such remedies.

16 *–0300/4.2* SECTION 1461. 73.0301 (2) (b) 1. b. of the statutes is amended to
17 read:

18 73.0301 (2) (b) 1. b. Mail a notice of suspension, revocation or denial under
19 subd. 1. a. to the license holder or applicant. The notice shall include a statement
20 of the facts that warrant the suspension, revocation or denial and a statement that
21 the license holder or applicant may, within 30 days after the date on which the notice
22 of denial, suspension or revocation is mailed, file a written request with the
23 department of revenue to have the certification of tax delinquency on which the
24 suspension, revocation or denial is based reviewed at a hearing under sub. (5) (a).
25 With respect to a license granted by a credentialing board, the department of

1 regulation and licensing shall mail a notice under this subd. 1. b. With respect to a
2 license to practice law, the department of revenue shall mail a notice under this subd.
3 1. b. and the notice shall indicate that the license holder or applicant may request
4 a hearing under sub. (5) (a) and (am) and that the department of revenue shall
5 submit a certificate of delinquency to suspend, revoke, or deny a license to practice
6 law to the supreme court after the license holder or applicant has exhausted his or
7 her remedies under sub. (5) (a) and (am) or has failed to make use of such remedies.
8 A notice sent to a person who holds a license to practice law or who is an applicant
9 for a license to practice law shall also indicate that the department of revenue may
10 not submit a certificate of delinquency to the supreme court if the license holder or
11 applicant pays the delinquent tax in full or enters into an agreement with the
12 department of revenue to satisfy the delinquency.

13 ***-0300/4.3* SECTION 1462.** 73.0301 (2) (b) 2. of the statutes is amended to read:

14 73.0301 (2) (b) 2. If Except as provided in subd. 2m., if notified by the
15 department of revenue that the department of revenue has affirmed a certification
16 of tax delinquency after a hearing under sub. (5) (a), affirm a suspension, revocation
17 or denial under subd. 1. a. A license holder or applicant may seek judicial review
18 under ss. 227.52 to 227.60, except that the review shall be in the circuit court for Dane
19 County, of an affirmation of a revocation or denial under this subdivision. With
20 respect to a license granted by a credentialing board, the department of regulation
21 and licensing shall make an affirmation under this subdivision.

22 ***-0300/4.4* SECTION 1463.** 73.0301 (2) (b) 2m. of the statutes is created to read:

23 73.0301 (2) (b) 2m. With respect to a license to practice law, if notified by the
24 department of revenue that the department of revenue has affirmed a certification

1 of tax delinquency after any requested review under sub. (5) (a) and (am), decide
2 whether to suspend, revoke, or deny a license to practice law.

3 *-0299/2.3* SECTION 1464. 73.0301 (2) (c) 2. of the statutes is amended to read:

4 73.0301 (2) (c) 2. A licensing department may not disclose any information
5 received under subd. 1. a. or b. to any person except to the department of revenue for
6 the sole purpose of requesting certifications under par. (b) 2. in accordance with the
7 memorandum of understanding under sub. (4) and administering state taxes or to
8 the department of workforce development for the purpose of administering s. 49.22.

9 *-0300/4.5* SECTION 1465. 73.0301 (5) (a) of the statutes is amended to read:

10 73.0301 (5) (a) The department of revenue shall conduct a hearing requested
11 by a license holder or applicant for a license or license renewal or continuation under
12 sub. (2) (b) 1. b. or by an applicant for certification or recertification or a certificate
13 holder under s. 73.03 (50) or 73.09 (7m) (b) to review a certification or determination
14 of tax delinquency that is the basis of a denial or revocation of a license in accordance
15 with this section or of a certificate, certification or recertification under s. 73.03 (50)
16 or 73.09 (7m). A hearing under this paragraph is limited to questions of mistaken
17 identity of the license or certificate holder or applicant and of prior payment of the
18 delinquent taxes for which the department of revenue certified or determined the
19 license or certificate holder or applicant is liable. At a hearing under this paragraph,
20 any statement filed by the department of revenue, the licensing department or the
21 supreme court, if the supreme court agrees, may be admitted into evidence and is
22 prima facie evidence of the facts that it contains. Notwithstanding ch. 227, a person
23 entitled to a hearing under this paragraph is not entitled to any other notice, hearing
24 or review, except as provided in par. (am) and sub. (2) (b) 2.

25 *-0300/4.6* SECTION 1466. 73.0301 (5) (am) of the statutes is created to read:

1 73.0301 (5) (am) If a person who holds a license to practice law or who is an
2 applicant for a license to practice law receives a hearing under par. (a) to review a
3 certification or determination of tax delinquency that is the basis for a denial or
4 revocation of a license to practice law and such certification or determination is
5 affirmed as a result of the hearing under par. (a), the person may seek judicial review
6 of the certification or determination of tax delinquency under ss. 227.52 to 227.60,
7 except that the review shall be in the circuit court for Dane County.

8 *~~0300/4.7~~* SECTION 1467. 73.0301 (5) (b) (intro.) of the statutes is amended
9 to read:

10 73.0301 (5) (b) (intro.) After a hearing conducted under par. (a) or, in the case
11 of a determination related to a license to practice law, after a hearing under par. (a)
12 or, if the hearing is appealed, after judicial review under par. (am), the department
13 of revenue shall do one of the following:

14 *~~0305/4.14~~*SECTION 1468. 73.12 (1) (b) of the statutes is amended to read:

15 73.12 (1) (b) “Vendor” means a person providing goods or services to this state
16 under subch. IV or V of ch. 16 or under ch. 84 ~~if the value of the contract for those~~
17 ~~goods or services is at least \$500.~~

18 *~~0303/4.8~~* SECTION 1469. 76.07 (4g) (b) 8. of the statutes is amended to read:

19 76.07 (4g) (b) 8. Determine transport-related revenue by adding public service
20 revenue allocated to this state on the basis of routes for which the company is
21 authorized to receive subsidy payments, mutual aid allocated to this state on the
22 basis of the ratio of transport revenues allocated to this state to transport revenues
23 everywhere in the previous year, in-flight sales allocated to this state as they are
24 allocated under s. ~~77.51 (14r)~~ 77.522 and all other transport-related revenues from
25 sales made in this state.

1 ***-0945/2.3*** SECTION 1470. 76.16 of the statutes is amended to read:

2 **76.16 Separate valuation of repair facilities, docks, piers, wharves, ore**
3 **yards, elevators, car ferries and oil pipeline terminal facilities.** After the
4 property of a company is first valued as a whole, if any repair facilities, docks, ore
5 yards, piers, wharves, grain elevators or car ferries used in transferring freight or
6 passengers between cars and vessels or transfer of freight cars located on car ferries,
7 or if any oil pipeline terminal storage facilities, ~~docks, pipelines and pumping~~
8 ~~equipment used in transferring oil from pipelines to vessels~~ shall be included in such
9 valuation, then for the purpose of accounting to the proper taxation districts, the
10 department shall make a separate valuation of each such repair facility, dock, ore
11 yard, pier, wharf, grain elevator, including the approaches thereto, or car ferries and
12 of each such oil pipeline terminal storage facility, ~~dock, pipeline and pumping~~
13 ~~equipment~~. As used herein, an approach shall be an immediate access facility
14 commencing at the switching point which leads primarily to the terminal facility. For
15 the purpose of defining the oil pipeline terminal facilities affected by this section,
16 such facilities shall begin where the incoming pipeline enters the terminal storage
17 facility site ~~used in the transfer of oil to vessels~~.

18 ***-0945/2.4*** SECTION 1471. 76.24 (2) (a) of the statutes is amended to read:

19 76.24 (2) (a) All taxes paid by any railroad company derived from or
20 apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators,
21 and their approaches, or car ferries ~~or terminal storage facilities, docks, pipelines~~
22 ~~and pumping equipment used in transferring oil from pipelines to vessels~~ on the
23 basis of the separate valuation provided for in s. 76.16, shall be distributed annually
24 from the transportation fund to the towns, villages and cities in which they are

1 located, pursuant to certification made by the department of revenue on or before
2 August 15.

3 ***-0945/2.5* SECTION 1472.** 76.24 (2) (am) of the statutes is created to read:

4 76.24 (2) (am) All taxes paid by any pipeline company derived from or
5 apportionable to oil pipeline terminal facilities on the basis of the separate valuation
6 under s. 76.16 shall be distributed annually from the appropriation under s. 20.855
7 (4) (bm) to the towns, villages, and cities in which the facilities are located, pursuant
8 to certification made by the department of revenue no later than November 1.

9 ***-0945/2.6* SECTION 1473.** 76.24 (2) (bm) of the statutes is created to read:

10 76.24 (2) (bm) If the state is compelled to refund in whole or in part any of the
11 taxes which have been distributed to municipalities under par. (am), the
12 municipalities shall repay to the state, for deposit in the general fund, the amount
13 of such tax received by them, and the department of administration shall certify the
14 amounts to be repaid to the state to the county clerks of the counties in which the
15 municipalities are located for levy and collection from the municipalities as other
16 state taxes are levied and collected.

17 ***-0375/2.3* SECTION 1474.** 76.30 (2) (i) of the statutes is created to read:

18 76.30 (2) (i) The secretary of revenue and employees of that department for the
19 purposes of preparing and maintaining the list of persons with unpaid tax
20 obligations as described in s. 71.91 (8) so that the list of such persons is available for
21 public inspection.

22 ***-1693/1.1* SECTION 1475.** 77.24 of the statutes is amended to read:

23 **77.24 Division of fee.** Twenty percent of all fees collected under this
24 subchapter shall be retained by the county and the balance shall be transmitted to
25 the state, except that the fees retained by the county that are collected in conjunction

1 with the transfer of real estate in a 1st class city shall be transmitted to the 1st class
2 city. Remittances shall be made monthly by the county treasurers to the department
3 of revenue or the 1st class city, as appropriate, by the 15th day of the month following
4 the close of the month in which the fee was collected. The remittance to the
5 department shall be accompanied by the returns executed under s. 77.22.

6 ***-1796/3.1* SECTION 1476.** 77.51 (1) of the statutes is renumbered 77.51 (1d).

7 ***-0303/4.9* SECTION 1477.** 77.51 (1b) of the statutes is created to read:

8 77.51 (1b) “Alcohol beverage” means a beverage that is suitable for human
9 consumption and that contains 0.5 percent or more of alcohol by volume.

10 ***-1796/3.2* SECTION 1478.** 77.51 (1bk) of the statutes is created to read:

11 77.51 (1bk) “Audio works” means works that result from the fixation of a series
12 of musical, spoken, or other sounds, including prerecorded or live music, prerecorded
13 or live readings of books or other written materials, prerecorded or live speeches, and
14 digitized sound files that are downloaded to a telephone handset. “Audio works” does
15 not include broadcast radio services or sounds accompanying an audiovisual work.

16 ***-1796/3.3* SECTION 1479.** 77.51 (1bm) of the statutes is created to read:

17 77.51 (1bm) “Audiovisual works” means a series of related images that, when
18 shown in succession, impart an impression of motion, together with sound, including
19 motion pictures, musical videos, and live events. “Audiovisual works” does not
20 include broadcast television services or cable television system services.

21 ***-0303/4.10* SECTION 1480.** 77.51 (1e) of the statutes is created to read:

22 77.51 (1e) “Candy” means a preparation of sugar, honey, or other natural or
23 artificial sweetener combined with chocolate, fruit, nuts, or other ingredients or
24 flavorings in the form of bars, drops, or pieces. “Candy” does not include a
25 preparation that contains flour or that requires refrigeration.